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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

LOK SABHA

The following Bills were introduced in Lok Sabha on the 26th November, 1965:—

BILL No. 81 OF 1965

A Bill further to amend the Union Duties of Excise (Distribution) Act, 1962.

BE it enacted by Parliament in the Sixteenth Year of the Republic of India as follows:—

1. (*1*) This Act may be called the Union Duties of Excise (Distribution) Amendment Act, 1965. Short title and commencement.

(*2*) It shall come into force on the 1st day of April, 1966.

2. In the long title of the Union Duties of Excise (Distribution) Act, 1962 (hereinafter referred to as the principal Act), for the words, figures and letters "dated the 14th day of December, 1961", the words, figures and letters "dated the 12th day of August, 1965" shall be substituted. Amendment of long title.

3 of 1962.

Amendment of section 2.

3. In section 2 of the principal Act, for the words and figures "on each of the articles specified in the Schedule to this Act, as defined in the First Schedule to the Central Excises and Salt Act, 1944", the words, brackets and figures "and of the duties of excise levied and collected under the Mineral Products (Additional Duties of Excise and Customs) Act, 1958" shall be substituted. 27 of 1958.

Substitution of new section for section 3.

4. For section 3 of the principal Act, the following section shall be substituted, namely:—

Distribution of a part of Union duties of excise among the States.

"3. During each financial year commencing on and after the 1st day of April, 1966, there shall be paid out of the Consolidated Fund of India to each of the States specified in column 1 of the Table below such percentage of the distributable Union duties of excise as is set out against it in column 2:—

TABLE

1 State	2 Percentage
Andhra Pradesh	7·77
Assam	3·32
Bihar	10·03
Gujarat	4·80
Jammu and Kashmir	2·26
Kerala	4·16
Madhya Pradesh	7·40
Madras	7·18
Maharashtra	8·23
Mysore	5·41
Nagaland	2·21
Orissa	4·82
Punjab	4·86
Rajasthan	5·06
Uttar Pradesh	14·98
West Bengal	7·51".

Omission of Schedule.

5. The Schedule to the principal Act, shall be omitted.

STATEMENT OF OBJECTS AND REASONS

At present 20% of the net proceeds of the Union duties of excise on 35 commodities on which duties were collected in 1960-61 excluding those (but not excluding silk fabrics) on which the yield was below Rs. 50 lakhs a year is distributed among the States other than Nagaland. In addition, 0·1 per cent. of the net proceeds on these 35 commodities is payable to Nagaland. The Fourth Finance Commission has recommended that 20 per cent. of the excise duties on all commodities which are at present subject to such duties under the Central Excises and Salt Act, 1944 and the Mineral Products (Additional Duties of Excise and Customs) Act, 1958 and which will be subject to such duties during the period 1st April, 1966 to 31st March, 1971 except regulatory duties, special excises and duties and cesses earmarked for specific purposes should be distributed among the States. The Bill is intended to give effect to these recommendations.

NEW DELHI; T. T. KRISHNAMACHARI.
The 20th November, 1965.

PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274 OF THE CONSTITUTION OF INDIA

[Copy of letter No. F.13(15)-B/65, dated the 22nd November, 1965 from Shri T. T. Krishnamachari, Minister of Finance to the Secretary, Lok Sabha.]

The President having been informed of the subject matter of the proposed Bill to further amend the Union Duties of Excise (Distribution) Act, 1962, in pursuance of the principles of distribution, formulated and the recommendations made by the Finance Commission in its Report dated 12th day of August, 1965, recommends under article 117(1) and (3) of the Constitution of India read with article 274 thereof, the introduction of the Union Duties of Excise (Distribution) Amendment Bill, 1965, in the Lok Sabha and also consideration of the Bill.

FINANCIAL MEMORANDUM

At the current rates of duties, the provisions of this Bill will involve the payment from the Consolidated Fund of India to the States of a sum of Rs. 160 crores in a year representing an increase of about Rs. 65 crores over the amount which the States would have been entitled to get under the present sharing arrangements.

BILL No. 80 OF 1965

A Bill further to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

BE it enacted by Parliament in the Sixteenth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1965.

(*2*) It shall come into force on the 1st day of April, 1966.

Amendment of long title.

58 of 1957.

2. In the long title of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the principal Act), for the words, figures and letters "dated the 14th day of December, 1961", the words, figures and letters "dated the 12th day of August, 1965" shall be substituted.

Substitution of new Schedule for Second Schedule.

3. In the principal Act, for the Second Schedule, the following Schedule shall be substituted, namely:—

'THE SECOND SCHEDULE

(*See* section 4)

1. In this Schedule, "net proceeds", as respects any financial year, means the net proceeds of the additional duties in respect of sugar, tobacco, cotton fabrics, silk fabrics, woollen fabrics and rayon or artificial silk fabrics levied and collected during that financial year.

2. During each of the financial years commencing on and after the 1st day of April, 1966, there shall be paid,—

(*a*) to the State of Jammu and Kashmir a sum equal to 1·5 per cent. of the net proceeds;

(*b*) to the State of Nagaland a sum equal to 0·05 per cent. of the net proceeds; and

(*c*) to each of the States specified in the first column of the Table—

(*i*) a sum equal to the amount specified against that State in the second column of the Table; and

(*ii*) if the total of the sums specified in the second column of the Table is less than 97·45 per cent. of the net proceeds by any amount, a further sum equal to such percentage of that amount as is specified against that State in the third column of the Table:

Provided that if during that financial year there is levied and collected in any State a tax on the sale or purchase of sugar, tobacco, cotton fabrics, silk fabrics, woollen fabrics and rayon or artificial silk fabrics by or under any law of that State, no sums shall be payable to that State under

clause (*a*), or clause (*b*), or, as the case may be, under clause (*c*) in respect of that financial year, unless the Central Government by special order otherwise directs.

TABLE

1 State	2 Rupees in lakhs	3 Percentage
Andhra Pradesh	235·24	7·42
Assam	85·08	1·98
Bihar	130·16	6·17
Gujarat	323·45	7·43
Kerala	95·08	5·65
Madhya Pradesh	155·17	4·62
Madras	285·34	11·13
Maharashtra	637·77	19·87
Mysore	100·10	5·21
Orissa	85·10	2·58
Punjab	175·19	5·01
Rajasthan	90·10	3·17
Uttar Pradesh	575·81	7·83
West Bengal	280·41	11·93'.

STATEMENT OF OBJECTS AND REASONS

This Bill seeks to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957, for giving effect to the recommendations made by the Fourth Finance Commission for the distribution among the States of the net proceeds of additional duties of excise levied by the Union in replacement of States' sales taxes on sugar, tobacco, cotton fabrics, silk fabrics, woollen fabrics and rayon or artificial silk fabrics, except the proceeds of these duties attributable to Union territories.

NEW DELHI; T. T. KRISHNAMACHARI.

The 20th November, 1965.

PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274 OF THE CONSTITUTION OF INDIA

[Copy of letter No. F. 13(14)-B/65, dated the 22nd November, 1965 from Shri T. T. Krishnamachari, Minister of Finance to the Secretary, Lok Sabha.]

The President having been informed of the subject matter of the proposed Bill to further amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957, in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commission in its Report dated 12th day of August, 1965, recommends under article 117(1) and (3) of the Constitution of India read with article 274 thereof, the introduction of the Additional Duties of Excise (Goods of Special Importance) Amendment Bill, 1965, in the Lok Sabha and also the consideration of the Bill.

FINANCIAL MEMORANDUM

This Bill does not involve any additional payment to the States out of the Consolidated Fund of India over and above what they are entitled to get under the existing arrangements. The States' share of additional excises next year on the existing level of taxation is expected to amount to about Rs. 46 crores.

BILL No. 79 OF 1965

A Bill further to amend the Estate Duty (Distribution) Act, 1962.

BE it enacted by Parliament in the Sixteenth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Estate Duty (Distribution) Amendment Act, 1965.

(*2*) It shall come into force on the 1st day of April, 1966.

5 9 of 1962.

Amendment of long title.

2. In the long title of the Estate Duty (Distribution) Act, 1962 (hereinafter referred to as the principal Act), for the words, figures and letters "dated the 14th day of December, 1961", the words, figures and letters "dated the 12th day of August, 1965" shall be substituted.

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Amendment of section 3.

3. In section 3 of the principal Act,—

(*i*) for sub-section (*1*), the following sub-section shall be substituted, namely:—

"(*1*) During each financial year commencing on and after the 1st day of April, 1966, the net proceeds of estate duty levied and collected during that financial year shall, after deducting therefrom a sum equal to two per cent. of the said proceeds as being attributable to Union territories, be distributed among the States in accordance with the provisions of sub-section (*2*).";

(*ii*) for clause (*b*) of sub-section (*2*), the following clause shall be substituted, namely:—

"(*b*) the balance shall be distributed among the States as follows:—

State	Percentage
Andhra Pradesh	8·34
Assam	2·75
Bihar	10·76
Gujarat	4·78
Jammu and Kashmir	0·83
Kerala	3·92
Madhya Pradesh	7·50
Madras	7·80
Maharashtra	9·16
Mysore	5·46
Nagaland	0·09
Orissa	4·07
Punjab	4·70
Rajasthan	4·67
Uttar Pradesh	17·08
West Bengal	8·09".

STATEMENT OF OBJECTS AND REASONS

This Bill seeks to amend the Estate Duty (Distribution) Act, 1962 for the purpose of giving effect to the recommendations made by the Fourth Finance Commission for the distribution among the States of the net proceeds of the estate duty on property other than agricultural land, except in so far as those proceeds represent the proceeds attributable to Union territories.

T. T. KRISHNAMACHARI.

NEW DELHI;
The 20th November, 1965.

PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274 OF THE CONSTITUTION OF INDIA

[Copy of letter No. F. 13(12)-B/65, dated the 22nd November, 1965 from Shri T. T. Krishnamachari, Minister of Finance to the Secretary, Lok Sabha.]

The President having been informed of the subject matter of the proposed Bill to further amend the Estate Duty (Distribution) Act, 1962, in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commission in its Report dated the 12th day of August, 1965, recommends under article 117(1) of the Constitution of India read with article 274 thereof, the introduction of the Estate Duty (Distribution) Amendment Bill, 1965, in the Lok Sabha and also the consideration of the Bill.

S. L. SHAKDHER,
Secretary.

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